

701—1.3(421,17A) Powers and duties not subject to the jurisdiction of the state board. The state board shall not consider or review either of the following items:

1.3(1) *Declaratory orders.* The state board shall not consider or rule on petitions for declaratory orders as to the applicability of any statutory provision, rule or other written statement of law or policy, decision, or order. Upon request, the state board may review a ruling of the department of revenue concerning the appropriate action regarding the petition.

1.3(2) *Petitions for rule making.* The state board will not consider any petitions of interested persons requesting the promulgation, amendment or rescission of any substantive tax rule. Petitions regarding these topics should be submitted to the department of revenue. The board shall review and recommend appropriate action regarding petitions of interested persons to amend or rescind the procedural or administrative rules that govern the state board which are limited to 701—Chapters 1 and 2.